



Financial Management Overview



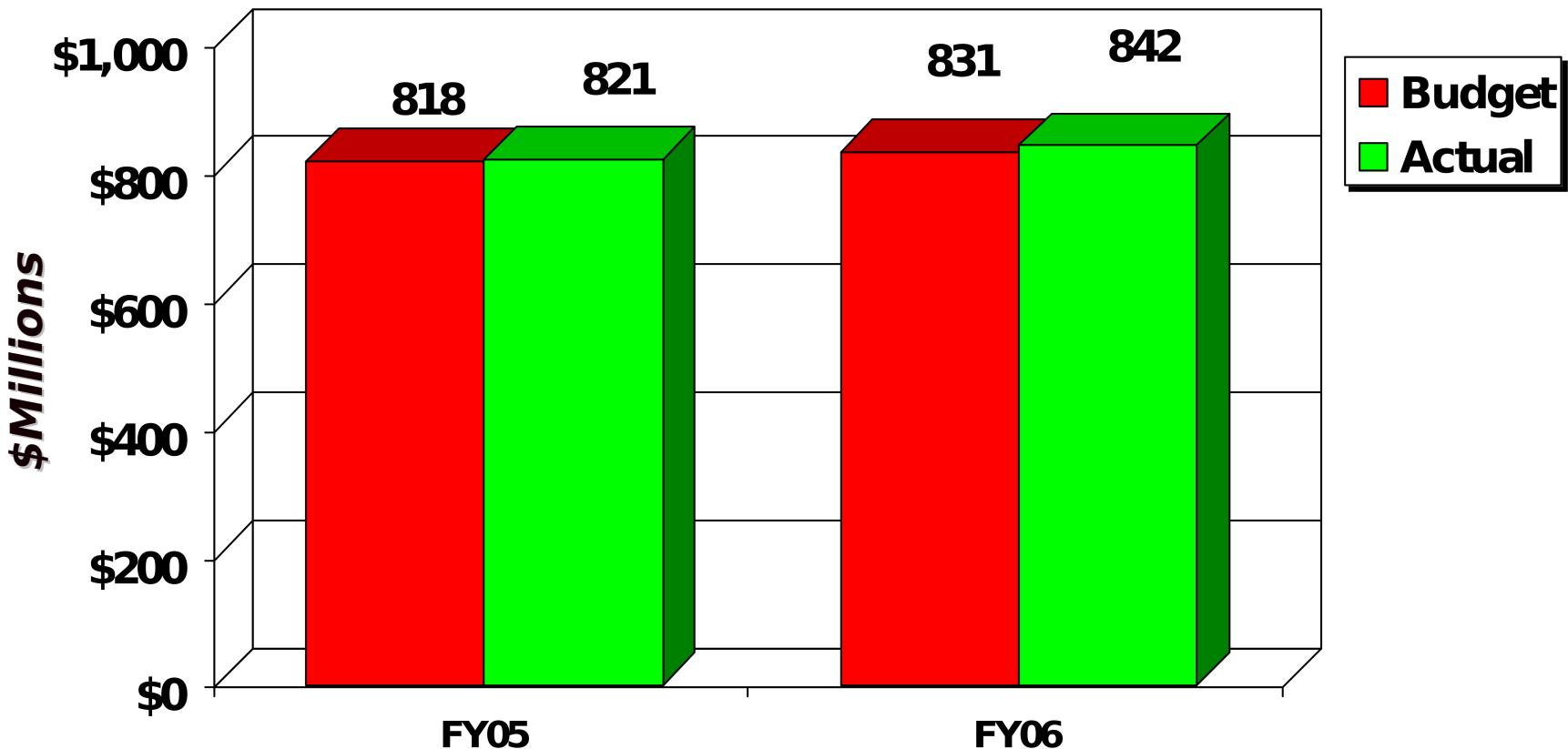
NONAPPROPRIATED NAF Instrument~~FUND~~ (FUND) Account Status



Financial Management Overview



Total MWR NAFIs Worldwide Net Revenue* FY05 / FY06 Budget vs Actual



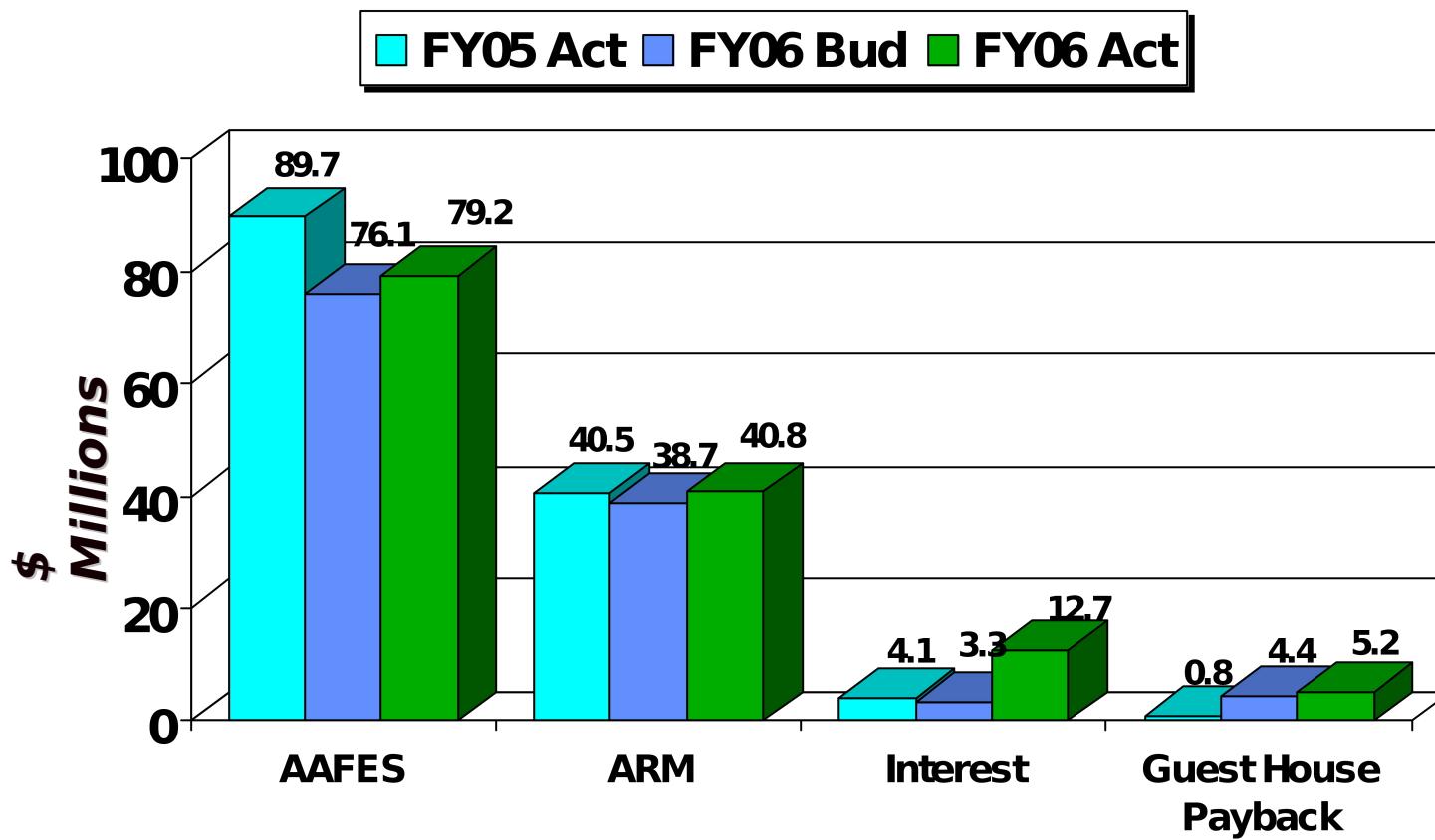
* Revenue adjusted for MWR UFM/USA Income



Financial Management Overview



Total MWR NAFIs Non-Operating Revenue FY05 Actual / FY06 Budget vs Actual

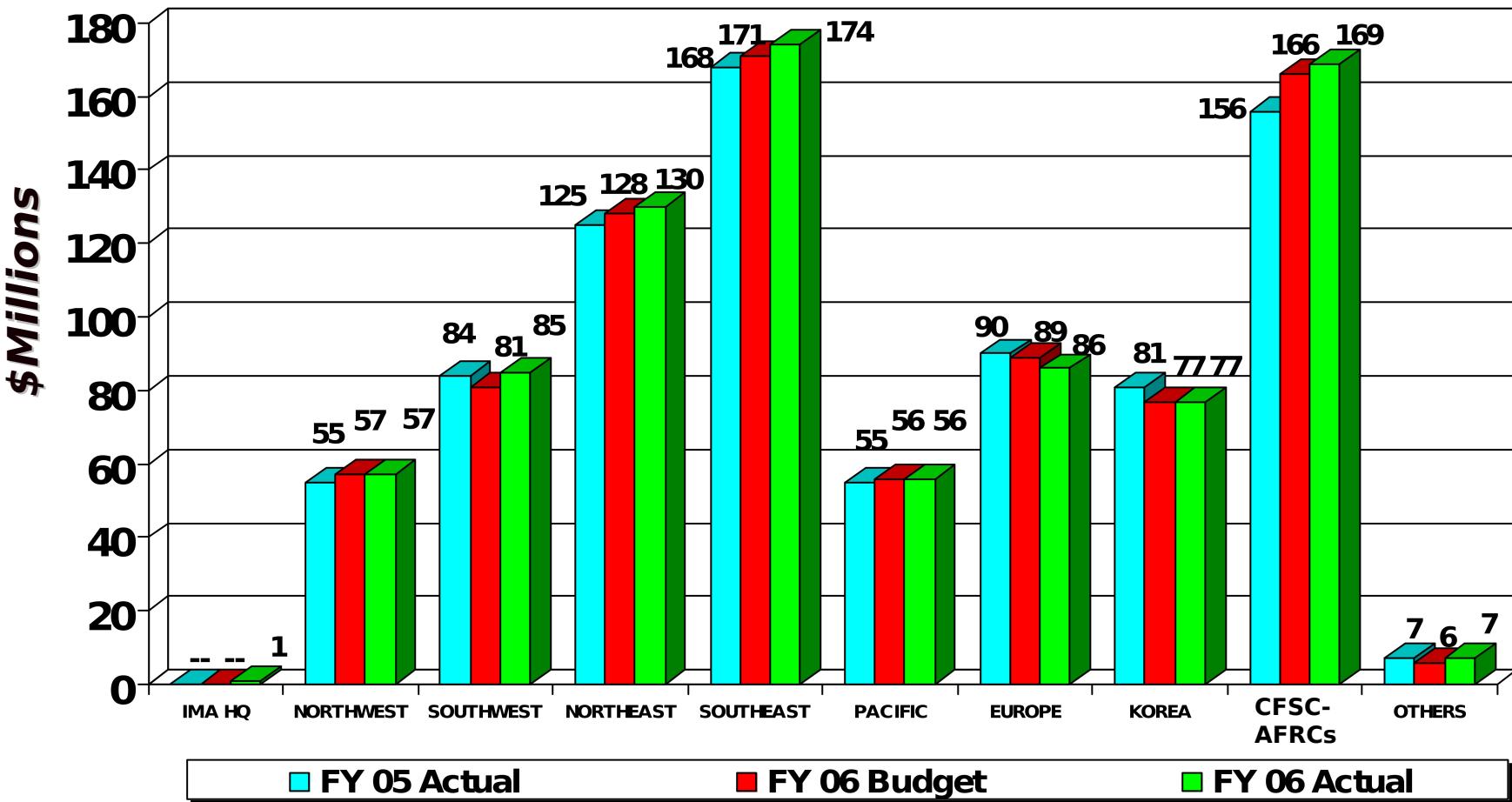




Financial Management Overview



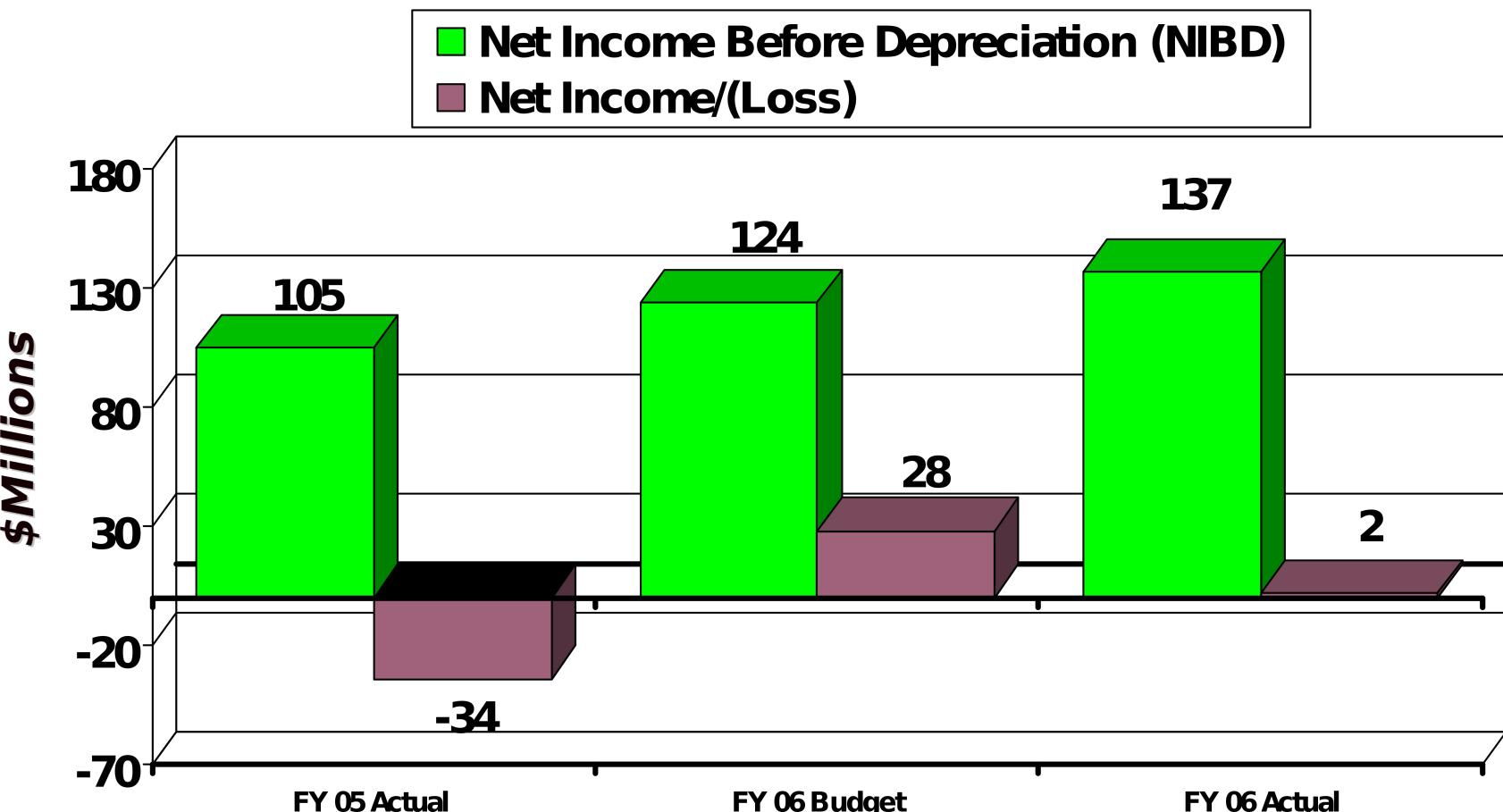
Total MWR NAFIs Net Revenue* - by Region FY05 Actual / FY06 Budget vs Actual



* Revenue adjusted for MWR UFM/USA Income



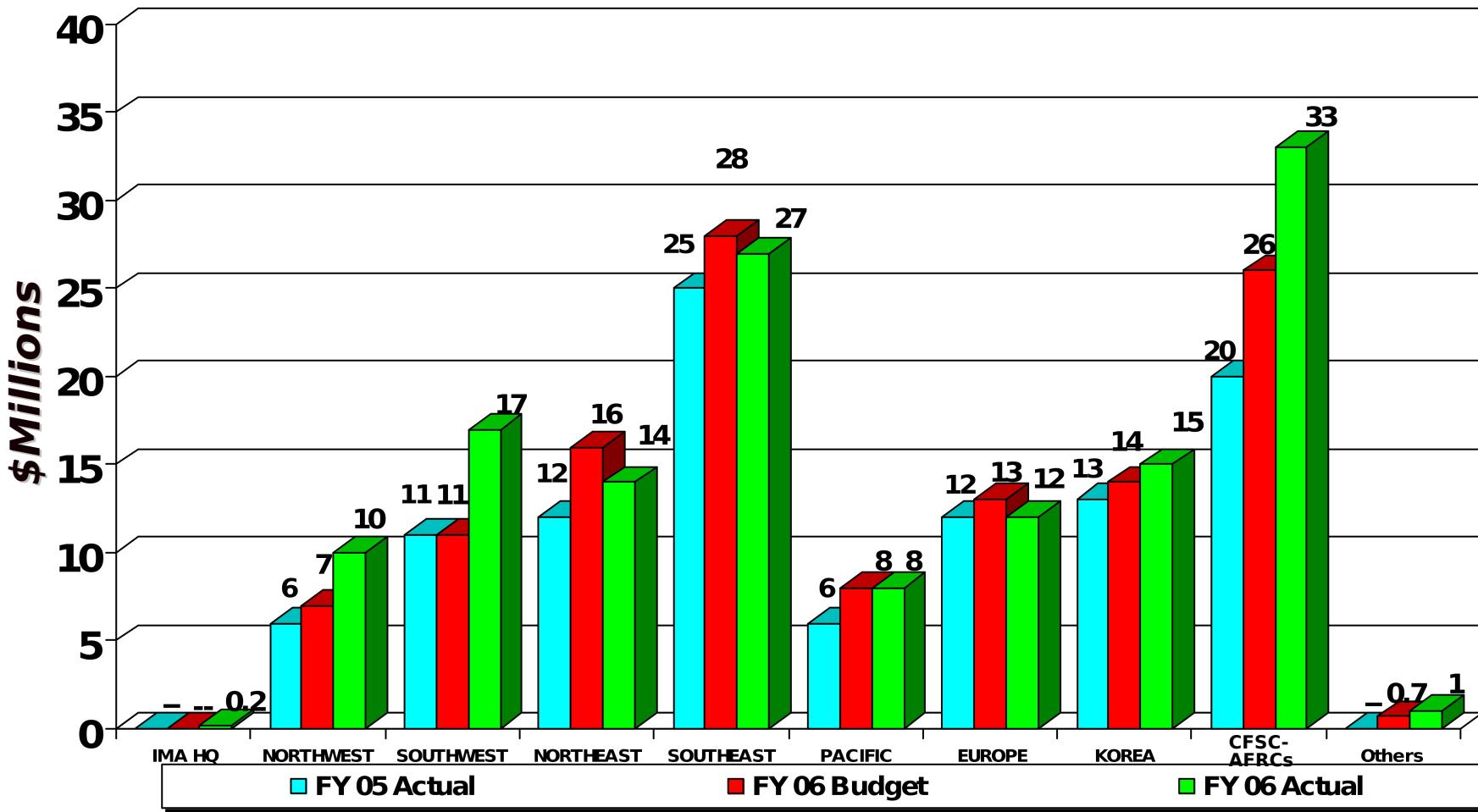
Total MWR NAFIs Worldwide NIBD/Net Income FY05 / FY06 Budget vs Actual





Total MWR NAFIs NIBD by Region

FY05 Actual / FY06 Budget vs Actual





Financial Management Overview



NIBD %, By Region, Versus Army Standard

	*FY 05	*FY 06
NORTHWEST	10.2	16.9
SOUTHWEST	12.9	19.3
NORTHEAST	9.1	10.5
SOUTHEAST	14.7	15.6
DLA	8.3	11.9
Pent Ath Ctr	19.4	19.0
OTHERS**	N/M	23.5
TOTAL REGIONs W/O ARM DIST	12.1	15.0
PACIFIC	11.3	15.2
EUROPE	13.6	14.5
KOREA	16.5	19.1
CFSC-AFRCs	12.6	19.8
TOTAL REGIONs W/ ARM DIST	13.5	17.8
ARMY TOTAL	12.7	16.3
STANDARD NIBD %	8.0	8.0

* Percentage Based on MWR UFM/USA - Net Revenue

** Includes MACOM HQ and Single MWR Funds. N/M represents not meaningful.



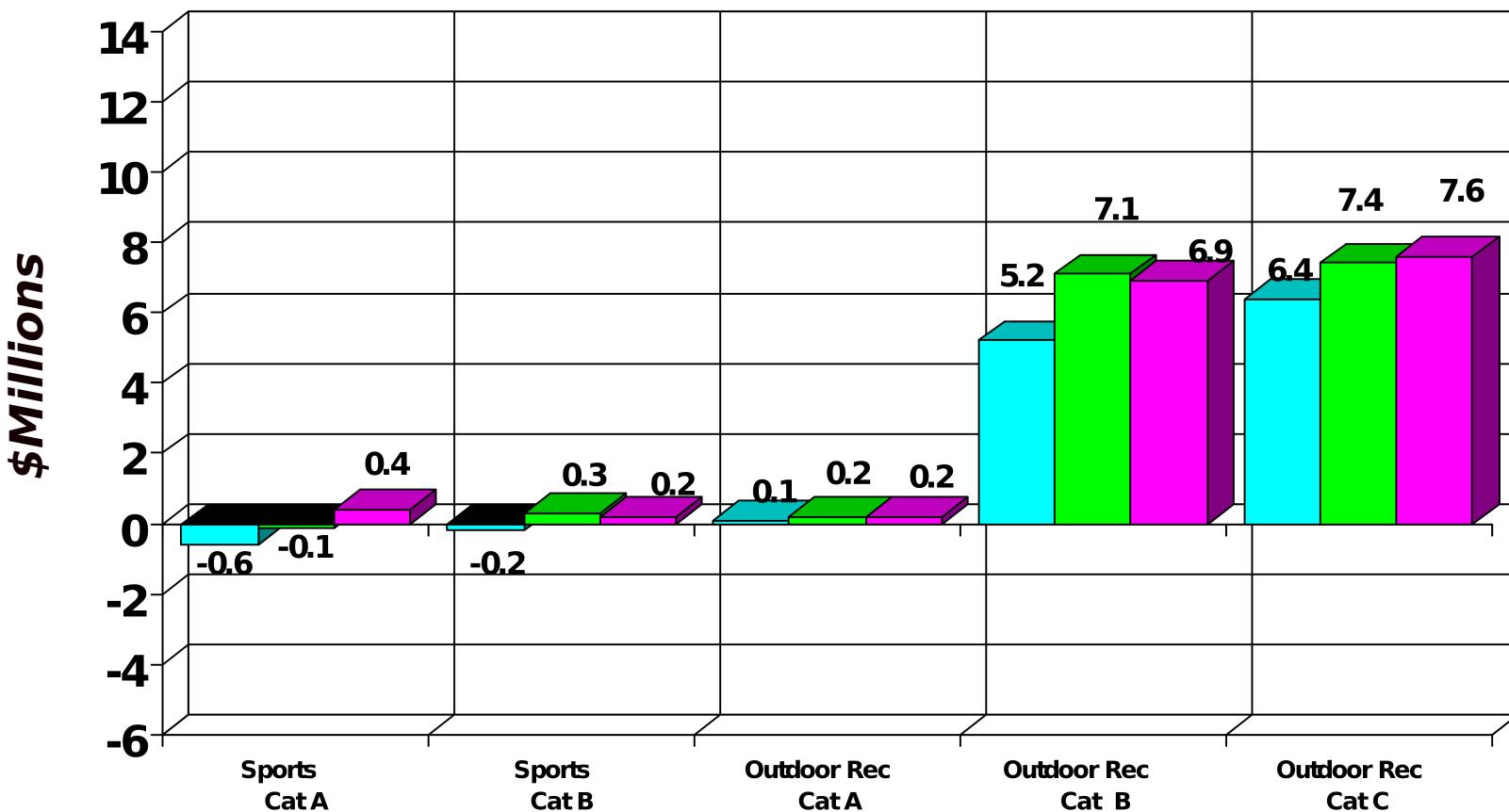
Financial Management Overview

Total MWR NAFIs

NIBD by Major Program (Chart 1)

FY05 Actual / FY06 Budget vs Actual

■ FY 05 Actual ■ FY 06 Budget ■ FY 06 Actual





Financial Management Overview

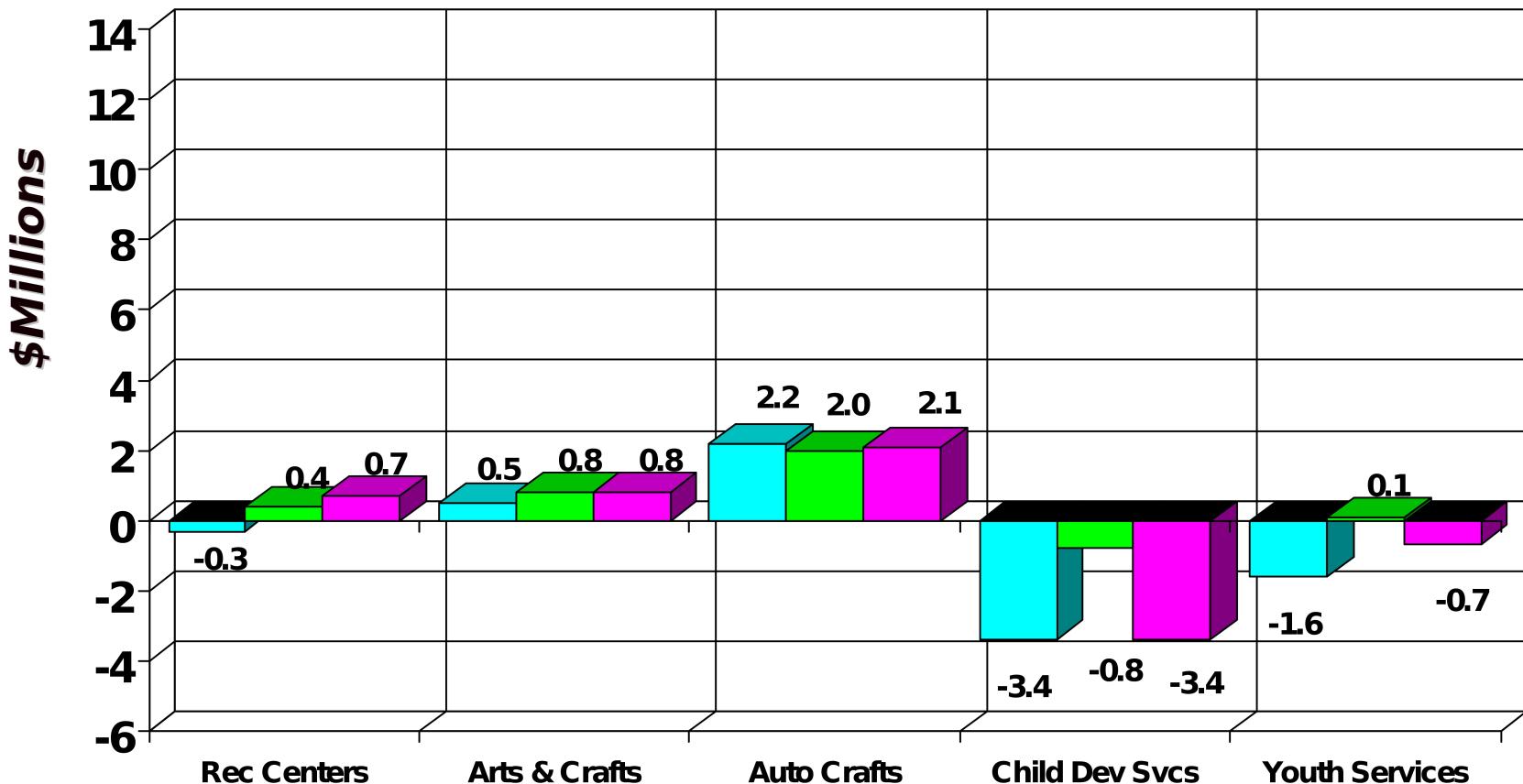
Total MWR NAFIs

NIBD by Major Program (Chart 2)



FY05 Actual / FY06 Budget vs. Actual

■ FY 05 Actual ■ FY 06 Budget ■ FY 06 Actual





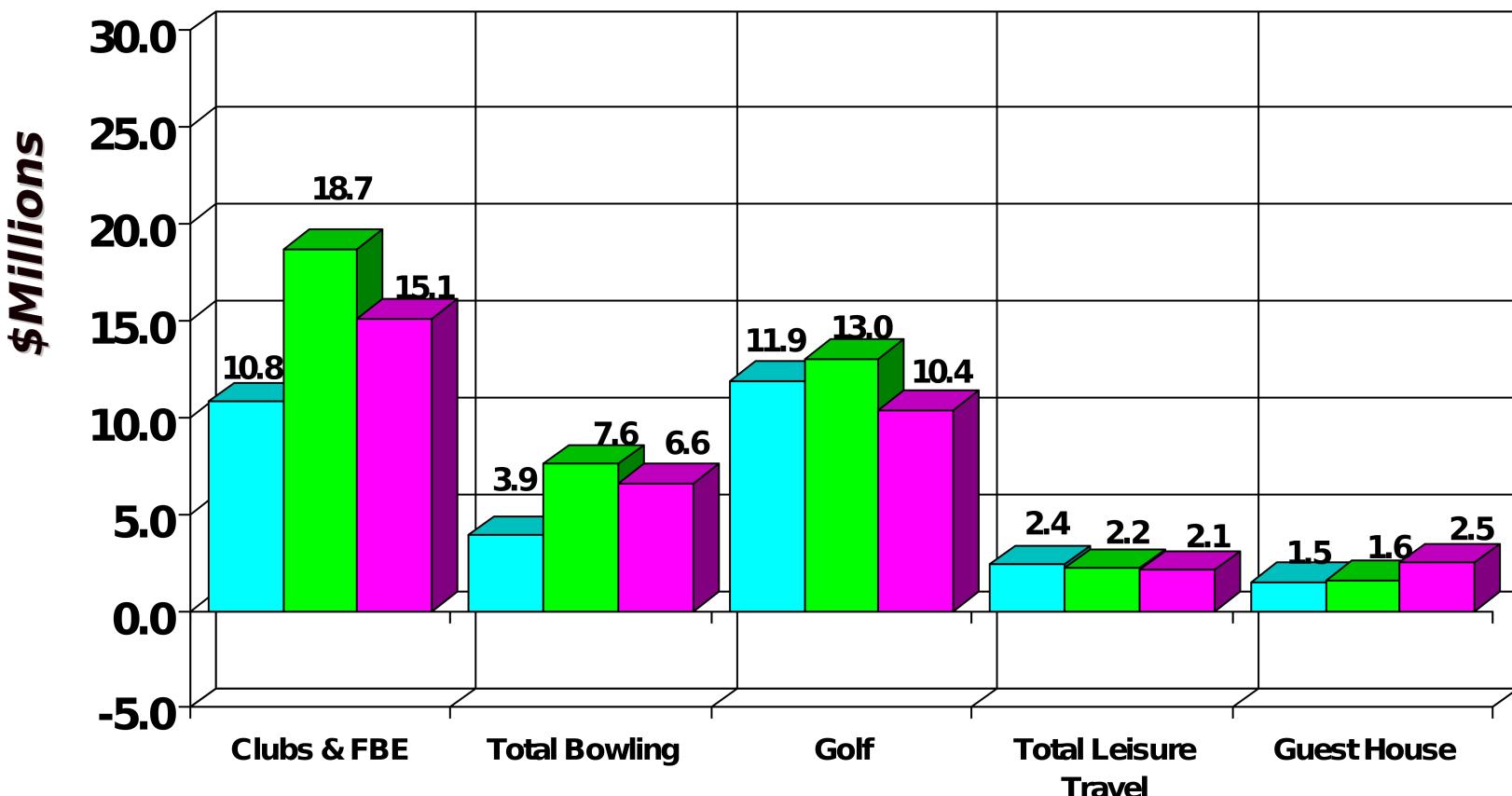
Financial Management Overview

Total MWR NAFIs

NIBD by Major Program (Chart 3)

FY05 Actual / FY06 Budget vs Actual

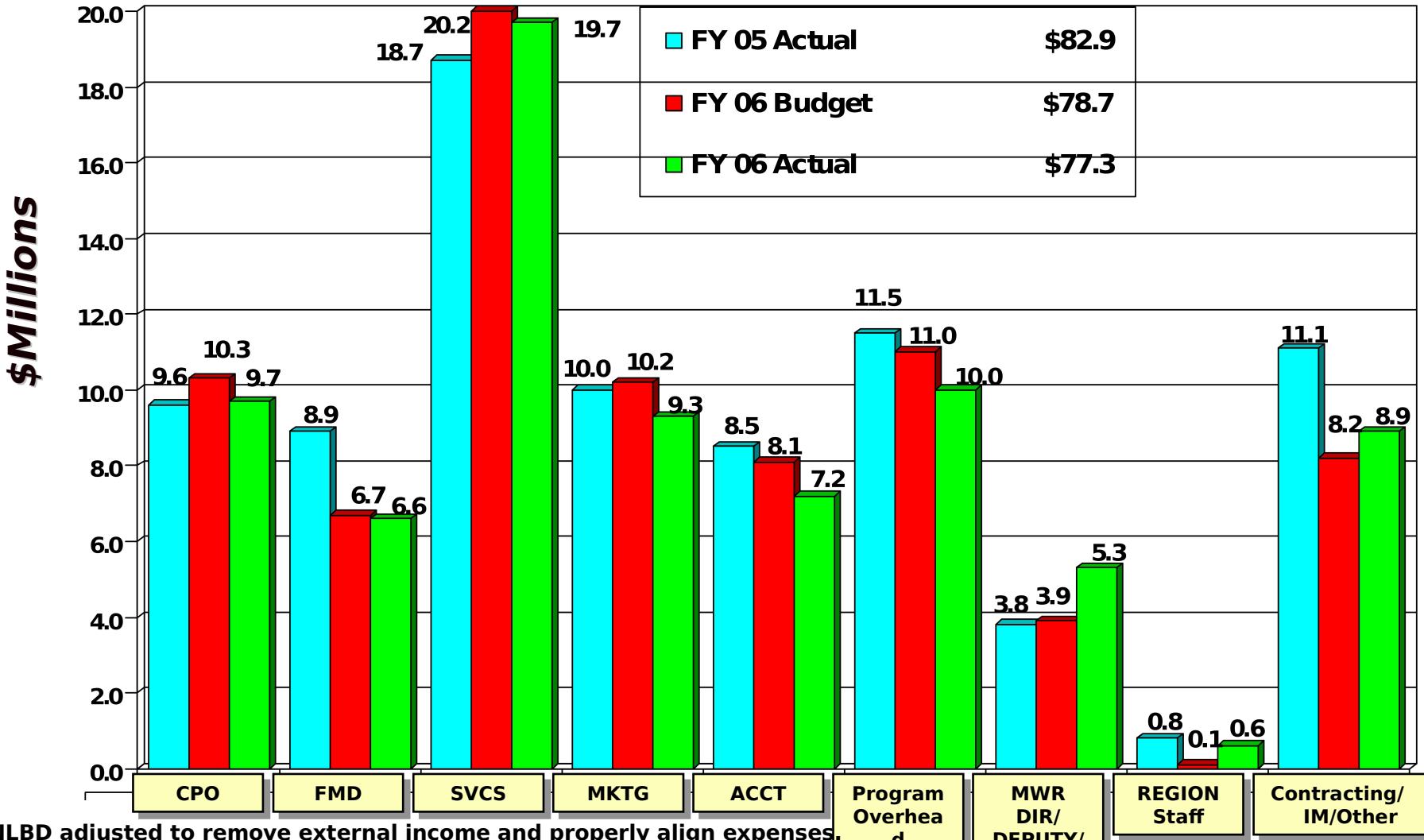
█ FY 05 Actual █ FY 06 Budget █ FY 06 Actual





Overhead Costs

FY05 Actual* / FY06 Budget vs Actual*



*NLBD adjusted to remove external income and properly align expenses.

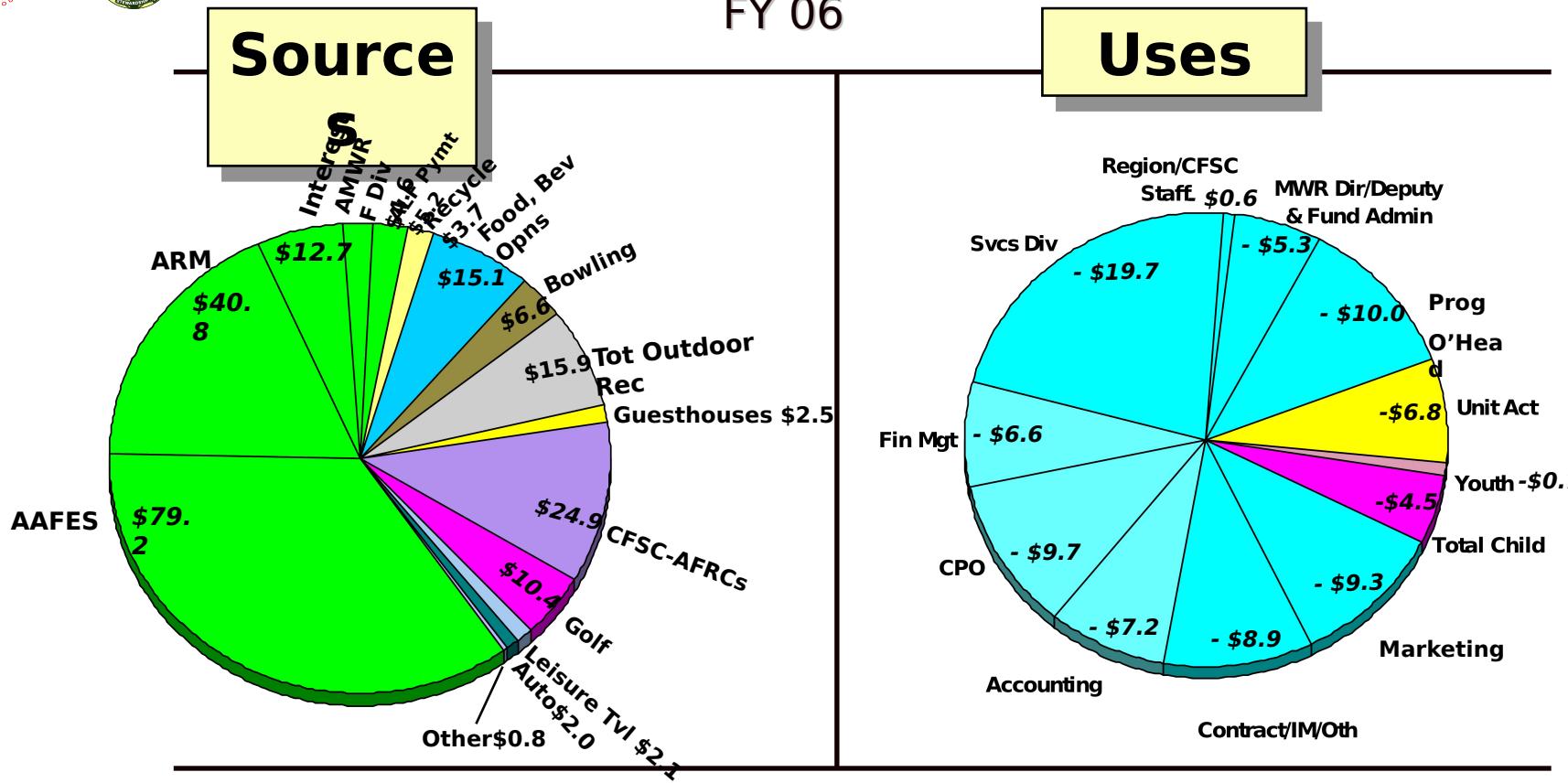


Financial Management Overview



Garrison/Region MWR Operating Results

Net Income Before Depreciation



\$200.6M - 96.1M	Income Sources Using Activities	\$226.5M - 89.3M
\$ 104.5M	Cash Generated From Operations	\$ 137.2M

Notes: Data presented was adjusted to remove external income from operating programs and to align overhead expenses.



Financial Management Overview



MWR Program Functional NAF Operating Results

\$ MILLIONS	FY 03	FY 04	FY 05	FY 06
Income Generators				
Category C Programs	\$45.9	\$53.1	\$59.4	\$74.4
External Revenue	<u>\$144.5</u>	<u>\$124.7</u>	<u>\$139.3</u>	<u>\$142.7</u>
SUBTOTAL	\$190.4	\$177.8	\$198.7	\$217.1
Income Users				
Category A Programs	-\$3.2	-\$4.7	-\$5.3	-\$5.5
Category B Programs	\$8.7	\$10.1	-\$1.3	\$2.9
Overhead Expense	-\$88.7	-\$80.1	-\$82.9	-\$77.3
Capital Reinvestment Asmt	<u>-\$15.6</u>	<u>-\$3.7</u>	<u>-\$4.7</u>	<u>\$0.0</u>
SUBTOTAL	-\$98.8	-\$78.4	-\$94.2	-\$79.9
NIBD *	\$91.6	\$99.4	\$104.5	\$137.2
% of NET REVENUE	12.1%	13.0%	12.7%	16.3%

•NIBD includes interprogram adjustments

Notes: FY03 - 06 Percentage based on UFM/USA for MWR - Adjusted Revenue.

*FY 03 Actual data has been adjusted for AAFES error in over distribution in ASD.



Financial Management Overview



Total MWRNAFIs

FY06 NIBD and Local CPMC/NAFMC Execution (\$000)

REGION	NIBD BUDGET	NIBD ACTUAL	CAPITAL EXPENDITURE EXECUTION *	CAPITAL EXPENDITURE BUDGET *
NORTHWEST	\$7,157	\$9,566	\$5,344	\$8,540
SOUTHWEST	\$10,814	\$16,454	\$19,029	\$22,753
NORTHEAST	\$16,158	\$13,674	\$16,261	\$13,532
SOUTHEAST	\$28,301	\$27,251	\$41,587	\$36,779
PACIFIC	\$7,795	\$8,491	\$2,853	\$5,557
EUROPE	\$12,634	\$12,452	\$6,697	\$9,477
KOREA	\$13,959	\$14,697	\$19,631	\$17,546
CFSC-AFRCs	\$26,075	\$33,363	\$5,481	\$7,500
DLA	\$475	\$578	\$1,524	\$1,246
Pent Ath Ctr	\$233	\$375	\$0	\$245
 SUBTOTAL	 \$123,600	 \$136,900	 \$118,407	 \$123,175
OTHERS **	\$0	\$289	\$0	\$0
 TOTAL	 \$123,600	 \$137,189	 \$118,407	 \$123,175

* Capital Expenditures include local payments for CPMC, Minor Construction and Self-Funded NAF Major Construction

** Includes IMA HQ, USARSO and MTMC Funds



Financial Management Overview



MWR Standards Assessment (\$Millions)						NIBD	Budget Variance
Rated MWR Function	Standard		Budgeted	Actual		Assessment	Remarks
	NIBD \$/%	Budget Var	NIBD \$/%	Budget Var			
Field NAFI's Roll-up (MWR USA Revenue removed from Tot Rev for calculation of NIBD %)	≥ 8/4%	± 10/15%	\$123.600 14.9%	\$137.189 16.29%	11.0%	G	A ▲
CAT A NAF (Excludes Unit Activities)	≥ \$0	± 10/15%	\$0.455	\$1.293	184.4%	G	R ▲
CAT B NAF (Excludes CDS Assessed Below)	≥ \$0	± 10/15%	\$10.530	\$7.510	-28.7%	G	R ▼
Child Development Services (CDS)	≥ \$0	± 10/15%	(\$0.815)	(\$3.406)	-318.0%	R	R ▼
Clubs, Theme, and FBE	≥ 8/4%	± 10/15%	\$18.714 11.7%	\$15.079 9.71%	-19.4%	G	R ▼
Golf	≥ 21/10.5%	± 10/15%	\$12.990 18.1%	\$10.423 14.81%	-19.8%	A	R ▼
Bowling > 12 Lanes	≥ 21/10.5%	± 10/15%	\$6.440 16.4%	\$5.435 14.46%	-15.6%	A	R ▼
APF Execution (Cumulative)	3 RD QTR ≥ 65/60% FY ≥ 90/80%			Execution 100.6%		G	
CPMC + Local NAFMC Execution	NTE NIBD +/- Transfer Limitation and Solvency ≥/≤ 1:1	Actual vs Budget ≥ 70/50%		Execution 96.1%		G	Budget \$ 123.175 M NIBD Limit \$ 137.189 M Executed \$ 118.407 M
Solvency (Cash/Debt)	≥ 1:1 & ≤ 2:1			End of Period 1.53 :1		G	